

DEC 28 '10 -10 53 AM

SURFACE TRANSPORTATION BOARD

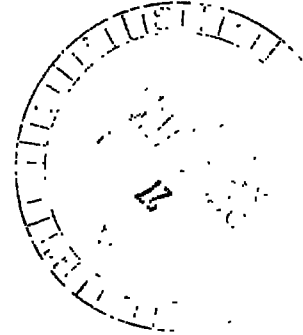
FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

VIA UPS 2nd DAY AIR

December 22, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

**Re: Memorandum of Lease**

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals of a Memorandum of Lease Agreement dated December 9, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under primary Recordation Number 23804.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 N River Road, Suite 5000
Rosemont, IL 60018

Lessee: The Goodyear Tire & Rubber Company
2000 Goodyear Drive
Houston, TX 77017

A description of the railroad equipment covered by the enclosed document is for one (1) tank car marked FURX (see Exhibit A for car number).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(GDYR019)

ASSGN. NO.: GDYR019

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

9th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 9 day of December, 2010 by and between FIRST UNION RAIL CORPORATION, a North Carolina corporation, ("Lessor") and THE GOODYEAR TIRE & RUBBER COMPANY ("Lessee"), an Ohio corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 6, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 9 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of July 6, 2010 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]

Name: John J. Thomas

Title: President

By: Susan Grokulska

Name: SUSAN GROKULSKY
ASSISTANT DIRECTOR

Title: OF DOCUMENTATION Executed on this 9th day of December, 2010

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 9th day of December, 2010

[Signature]
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

THE GOODYEAR TIRE & RUBBER COMPANY

By: [Signature]

Name: Evan M Scocos

Title: Controller NAT

ATTEST:

By: [Signature]

Name: BELTAM BELL

Title: ASSISTANT SECRETARY Executed on this 30 day of September, 2010

[CORPORATE SEAL]

STATE OF OHIO

COUNTY OF Summit

I, Audrey H. Sims, a Notary Public of the County and State aforesaid, certify that EVAN M SCOCOS personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 30th day of September, 2010

Audrey H. Sims
Notary Public

Commission Expires:

(Notary Public)
Resident Summit County
Notary Public, State of Ohio
My Commission Expires: 02/16/2014

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One (1)

DESCRIPTION OF CARS: Tank Car, 20,000 gallon capacity, insulated exterior-coiled,
lined.

CAR NUMBERS: FURX 120611